

***Superseded 7/1/2015***

**26-42-102 Definitions.**

As used in this chapter:

- (1) "Commission" means the Utah State Tax Commission.
- (2) "Employee" means an employee of a licensee.
- (3) "Enforcing agency" means the state Department of Health, or any local health department enforcing the provisions of this chapter.
- (4) "Licensee" means a person licensed:
  - (a) under Section 59-14-201 to sell cigarettes at retail; or
  - (b) under Section 59-14-301 to sell tobacco products at retail.
- (5) "License to sell tobacco" or "license" means a license issued:
  - (a) under Section 59-14-201 to sell cigarettes at retail; or
  - (b) under Section 59-14-301 to sell tobacco products at retail.
- (6) "Tobacco" means cigarettes or tobacco products as defined in Section 59-14-102.